

**IN THE INCOME TAX APPELLATE TRIBUNAL
COCHIN BENCH**

BEFORE SHRI INTURI RAMA RAO, AM

**ITA No. 878/Coch/2025
Assessment Year: 2017-18**

Abdulrahiman Abdulkadar Appellant
1/519, Chimbukkad P.O., Erimahur, Palakkad
[PAN: AHHPA4212A]

vs.

The Income Tax Officer, WD-5, Palakkad Respondent

Assessee by: Shri Aditya Unnikrishnan, Advocate
Revenue by: Ms. Neethu S. Sr. DR

Date of Hearing: 27.11.2025
Date of Pronouncement: 28.11.2025

ORDER

This appeal filed by the assessee is directed against the order of the National Faceless Appeal Centre, Delhi [CIT(A)] dated 24.08.2025 for Assessment Year (AY) 2017-18.

2. Brief facts of the case are that the appellant is an individual engaged in the business of running travel agency in the name and style of M/s. Almas Travel and Tours. The return of income for AY 2017-18 was filed on 04.08.2017 declaring income of Rs. 4,03,170/-. Against the said return of income, the assessment was completed by the Income Tax Officer, Ward-5, Palakkad vide order dated 01.10.2018 passed u/s. 143(3) of the Income Tax Act, 1961 (the

Act) at total income of Rs. 7,11,170/-. While doing so, the AO made addition of Rs. 3,08,000/- on account of cash deposits made in specified bank notes (SBN) during demonetisation period as unexplained money of the appellant for the failure of the appellant to discharge the onus of proving the source of said deposits.

3. Being aggrieved, an appeal was filed before the CIT(A), who vide the impugned order dismissed the appeal without admitting the additional evidence by holding that the appellant had failed to furnish evidence in support of said cash deposits.

4. Being aggrieved, the appellant is in appeal before this Tribunal in the present appeal.

5. The learned counsel for the assessee submitted that the learned CIT(A), without admitting the additional evidence and giving proper opportunity of hearing, merely confirmed the addition. The said cash deposits were made out of regular business receipts and, therefore, the matter may be remanded back to the AO for fresh assessment.

6. On the other hand, had no serious objection to remand the matter back to the AO.

7. I heard the rival contentions and perused the material available on record. In view of the above submission of the appellant, I remand the matter back to the file of the AO with a direction to pass

de novo assessment in accordance with law after affording reasonable opportunity of hearing to the appellant.

8. In the result, the appeal filed by the assessee stands partly allowed for statistical purposes.

Order pronounced in the open court on 28th November, 2025.

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

Cochin, Dated: 28th November, 2025

n.p.

Copy to:

1. The Appellant
2. The Respondent
3. The Pr. CIT concerned
4. The Sr. DR, ITAT, Cochin
5. Guard File

By Order

Assistant Registrar
ITAT, Cochin